

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)  
Reorganized Debtors. : (Jointly Administered)  
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ORDER DENYING MOTION OF OHIO BUREAU OF WORKERS' COMPENSATION TO (I)  
DEEM CLAIM TIMELY FILED, OR, ALTERNATIVELY, (II) AUTHORIZE THE  
AMENDMENT OF CLAIM, OR (III) PERMIT LATE FILED CLAIM

Upon the Ohio Bureau Of Workers' Compensation's (the "Bureau") Motion To (I)  
Deem Claim Timely Filed, Or, Alternatively, (II) Authorize The Amendment Of Claim, Or (III)  
Permit Late Filed Claim (Docket No. 21083) (the "Motion"); and upon the Reorganized Debtors'  
Objection To Motion Of Ohio Bureau Of Workers' Compensation To (I) Deem Claim Timely  
Filed Or, Alternatively, (II) Authorize The Amendment Of Claim, Or (III) Permit Late Filed  
Claim (Docket No. 21116) (the "Objection"); and upon the Reply In Further Support Of Motion  
Of Ohio Bureau Of Workers' Compensation To (I) Deem Claim Timely Filed Or, Alternatively,  
(II) Authorize The Amendment Of Claim, Or (III) Permit Late Filed Claim (Docket No. 21126)  
(the "Reply," and together with the Motion and the Objection, the "Pleadings"); and upon the  
record of the February 18, 2011 hearing on the Motion (the "Hearing"); and, after due  
deliberation thereon, and good and sufficient cause appearing for the reasons stated by this Court  
in its ruling at the conclusion of the Hearing,

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>1</sup>

A. The Court has jurisdiction over the contested matters set forth in the Pleadings pursuant to 28 U.S.C. §§ 157 and 1334. The matters raised by the Pleadings are core proceedings under 28 U.S.C. § 157(b)(2). Venue of these cases in this district is proper under 28 U.S.C. §§ 1408 and 1409.

B. For the reasons stated by this Court at the Hearing, proof of claim 1294 is not deemed to assert an administrative expense claim and does not constitute an informal proof of administrative expense claim.

C. For the reasons stated by this Court at the Hearing, the Bureau is not entitled to amend proof of claim number 1294 to assert an administrative expense claim.

D. For the reasons stated by this Court at the Hearing, the Bureau has failed to establish excusable neglect to justify its failure to timely file a proof of administrative expense claim pursuant to the Modification Procedures Order and the Modification Approval Order, and any such administrative expense claim filed by the Bureau that would be barred for the failure to file such claim by either of the administrative expense claim bar dates established by this Court therefore is disallowed.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is hereby denied with prejudice.
2. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

Dated: White Plains, New York  
February 28, 2011

/s/Robert D. Drain  
UNITED STATES BANKRUPTCY JUDGE

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<sup>1</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.